



BETTY T. YEE
California State Controller

RECEIVED
June 09, 2016
*Commission on
State Mandates*

June 8, 2016

Heather Halsey, Executive Director
Commission on State Mandates
980 Ninth Street, Suite 300
Sacramento, CA 95814

Re: State Controller's Office Response to Additional Information Requested
Incorrect Reduction Claim (IRC)
Animal Adoption, 13-9811-I-02
Civil Code Sections 1834 and 1846 and
Food and Agriculture Code Sections 31108, 31752, 31752.5, 31753, 32001, and 32003
Statutes 1998, Chapter 752; Statutes 2004, Chapter 313
Fiscal Years: 1998-1999, 1999-2000, 2000-01, 2001-2002, 2002-2003, 2005-2006,
2006-2007, and 2007-2008
City of Los Angeles, Claimant

Dear Ms. Halsey:

The State Controller's Office (SCO) is transmitting additional information for the above-referenced IRC requested by the Commission in a letter dated June 6, 2016.

The Commission requested that the SCO provide evidence of the payment for the Animal Adoption program for fiscal year (FY) 1998-99, FY 1999-2000, and FY 2000-01. The requested information is attached.

If you have any questions, please contact me by telephone at (916) 323-5849.

Sincerely,

JIM L. SPANO, Chief
Mandated Cost Audits Bureau
Division of Audits
State Controller's Office

Attachments

**RESPONSE BY THE STATE CONTROLLER'S OFFICE
TO THE COMMISSION REQUEST DATED JUNE 6, 2016
FOR ADDITIONAL DOCUMENTATION
RELATED TO AN INCORRECT REDUCTION CLAIM BY
THE CITY OF LOS ANGELES**

Animal Adoption Program

Table of Contents

<u>Description</u>	<u>Page</u>
State Controller's Office (SCO) Response to Commission's Request	
SCO Declaration	Tab 1
SCO Comments.....	Tab 2
SCO Payment Information - Fiscal Year (FY) 1998-99	Tab 3
SCO Payment Information - FY 1999-2000	Tab 4
SCO Payment Information - FY 2000-01	Tab 5

Tab 1

1 **OFFICE OF THE STATE CONTROLLER**

Division of Audits

2 3301 C Street, Suite 725

Sacramento, CA 95816

3 Telephone No.: (916) 324-8907

4
5 BEFORE THE

6 COMMISSION ON STATE MANDATES

7 STATE OF CALIFORNIA

8 INCORRECT REDUCTION CLAIM (IRC)
ON:

No.: IRC 13-9811-I-02

9 *Animal Adoption Program*

AFFIDAVIT OF BUREAU CHIEF

10 Civil Code Sections 1834 and 1846 and

Food and Agriculture Code

11 Sections 31108, 31752, 31752.5, 31753,

32001, and 32003

12 (Chapter 752, Statutes of 1998; and Chapter

13 313, Statutes of 2004)

14 CITY OF LOS ANGELES, Claimant

15
16
17 I, Jim L. Spano, make the following declarations:

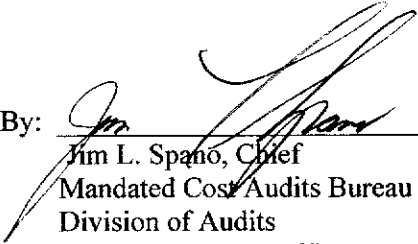
- 18 1) I am an employee of the State Controller's Office (SCO) and am over the age of 18 years.
- 19 2) I am currently employed as a bureau chief, and have been so since April 21, 2000. Before that,
20 I was employed as an audit manager for two years and three months.
- 21 3) I am a California Certified Public Accountant.
- 22 4) I reviewed the work performed by the SCO auditor.

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25

I do declare that the above declarations and information contained in Tabs 2 through 5 are made under penalty of perjury and are true and correct to the best of my knowledge, and that such knowledge is based on personal observation, information, or belief.

Date: June 8, 2016

OFFICE OF THE STATE CONTROLLER

By: 
Jim L. Spano, Chief
Mandated Cost Audits Bureau
Division of Audits
State Controller's Office

Tab 2

**RESPONSE BY THE STATE CONTROLLER'S OFFICE
TO THE COMMISSION REQUEST DATED JUNE 6, 2016
FOR ADDITIONAL DOCUMENTATION
RELATED TO AN INCORRECT REDUCTION CLAIM BY
THE CITY OF LOS ANGELES**

Animal Adoption Program

SCO COMMENTS

Per the Commission's request, we are providing the payment information for the Animal Adoption program for fiscal year (FY) 1998-99, FY 1999-2000, and FY 2000-01.

The following table summarizes the claimed and audited information and the payments made to the city:

	<u>Fiscal Year</u>			<u>Reference</u>
	<u>1998-1999</u>	<u>1999-2000</u>	<u>2000-2001</u>	
Claim Amount	\$759,353	\$2,081,935	\$2,172,046	
Audit Adjustment	(445,154)	(956,087)	(835,043)	
Allowable Costs	<u>314,199</u>	<u>1,125,848</u>	<u>1,337,003</u>	
Payments Made:				
8/10/2006	759,353			Tab 3
8/3/2006		1,017,653		Tab 4
8/3/2006			2,172,046	Tab 5
Payment Offsets:				
8/3/2016		1,064,282		Tab 4
Recovered Offsets:				
6/22/2015	(445,154)			Tab 3
4/29/2011		(956,087)		Tab 4
4/29/2011			(835,043)	Tab 5
Net Payments	<u>314,199</u>	<u>1,125,848</u>	<u>1,337,003</u>	
Balance Due	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	

Tab 3

CONTROLLER OF CALIFORNIA
P.O. BOX 942850, SACRAMENTO, CALIFORNIA 94250

9819487

THIS REMITTANCE ADVICE IS FOR INFORMATION PURPOSE ONLY.
THE WARRANT COVERING THE AMOUNT SHOWN WILL BE MAILED
DIRECTLY TO THE PAYEE.

CITY FINANCE OFFICER
CITY OF LOS ANGELES
200 N SPRING STREET
ROOM 201 CITY HALL
LOS ANGELES CA 90012

WARRANT AMT: ***759,353.00

PAYEE: TREASURER, CITY OF LOS ANGELES

FUND NAME: GENERAL FUND

PGM NBR: 00213

ISSUE DATE: 08/10/2006

CLAIM SCHEDULE NBR: MA63803A

REIMBURSEMENT OF STATE MANDATED COSTS

FOR QUESTIONS CALL "SCOTT LARSON 916 324-7870"

ACL : CH 752/98

PROG : ANIMAL ADOPTION CH 752/98

1998/1999 ACTUAL PAYMENT

CLAIMED AMT: 759,353.00

TOTAL ADJUSTMENTS:

.00

TOTAL APPROVED CLAIMED AMT:

759,353.00

LESS PRIOR PAYMENTS:

.00

PRORATA PERCENT:

100.000000

PRORATA BALANCE DUE:

.00

APPROVED PAYMENT AMOUNT:

759,353.00

PAYMENT OFFSETS -NONE

NET PAYMENT AMOUNT:

759,353.00

9819487
00213
2011/04/29

APRIL 29, 2011
ADMINISTRATOR
CITY OF LOS ANGELES
200 N MAIN STREET ROOM 1500
LOS ANGELES, CA 90012-4190

DEAR CLAIMANT:

RE: ANIMAL ADOPTION : 752/98-L

WE HAVE REVIEWED YOUR 1998/1999 FISCAL YEAR REIMBURSEMENT CLAIM FOR THE MANDATED COST PROGRAM REFERENCED ABOVE. THE RESULTS OF OUR REVIEW ARE AS FOLLOWS:

AMOUNT CLAIMED		759,353.00
TOTAL ADJUSTMENTS (DETAILS BELOW)	-	445,154.00
TOTAL PRIOR PAYMENTS (DETAILS BELOW)		-759,353.00

AMOUNT DUE STATE	\$	445,154.00
		=====

PLEASE REMIT A WARRANT IN THE AMOUNT OF \$ 445,154.00 WITHIN 30 DAYS FROM THE DATE OF THIS LETTER, PAYABLE TO THE STATE CONTROLLER'S OFFICE, DIVISION OF ACCOUNTING AND REPORTING, P.O. BOX 942850, SACRAMENTO, CA 94250-5875 WITH A COPY OF THIS LETTER. FAILURE TO REMIT THE AMOUNT DUE WILL RESULT IN OUR OFFICE PROCEEDING TO OFFSET THE AMOUNT FROM THE NEXT PAYMENTS DUE TO YOUR AGENCY FOR STATE MANDATED COST PROGRAMS. IF YOU HAVE ANY QUESTIONS, PLEASE CONTACT STEVE PURSER AT (916) 324-5729 OR IN WRITING AT THE ABOVE ADDRESS.

ADJUSTMENT TO CLAIM:

FIELD AUDIT FINDINGS	-	445,154.00	
TOTAL ADJUSTMENTS			- 445,154.00
PRIOR PAYMENTS:			
SCHEDULE NO. MA63803A			
PAID 08-10-2006		-759,353.00	
TOTAL PRIOR PAYMENTS			-759,353.00

CONTROLLER OF CALIFORNIA

9819487

P.O. BOX 942850, SACRAMENTO, CALIFORNIA 94250

THIS NOTICE IS FOR INFORMATION PURPOSE ONLY.

NO WARRANT WILL BE MAILED.

THE NET PAYMENT AMOUNT WAS ZERO.

ADMINISTRATOR
CITY OF LOS ANGELES
200 N MAIN STREET ROOM 1500
LOS ANGELES, CA 90012-4190

*****.00

PAYEE: TREASURER, CITY OF LOS ANGELES

FUND NAME: GENERAL FUND

PGM NBR: 00213

ISSUE DATE: 06/22/2015

CLAIM SCHEDULE NBR: MA45646A

REIMBURSEMENT OF STATE MANDATED COSTS

ANY QUESTIONS, PLEASE CALL RON VOGEL @ (916) 323-0698

ACL : CH 752/98

PROG : ANIMAL ADOPTION

: 752/98-L

1998/1999 ACTUAL PAYMENT

CLAIMED AMT:

759,353.00

TOTAL ADJUSTMENTS:

445,154.00

TOTAL APPROVED CLAIMED AMT:

314,199.00

LESS PRIOR PAYMENTS:

759,353.00-

PRORATA PERCENT:

100.000000

PRORATA BALANCE DUE:

.00

APPROVED PAYMENT AMOUNT:

.00

PAYMENT OFFSETS -NONE

NET PAYMENT AMOUNT:

.00

ADJUSTMENTS ITEMIZED:

=====

FIELD AUDIT FINDINGS

445,154.00-

PRIOR COLLECTIONS

445,154.00

Tab 4

CONTROLLER OF CALIFORNIA

9819487

P.O. BOX 942850, SACRAMENTO, CALIFORNIA 94250

THIS REMITTANCE ADVICE IS FOR INFORMATION PURPOSE ONLY.
THE WARRANT COVERING THE AMOUNT SHOWN WILL BE MAILED
DIRECTLY TO THE PAYEE.

CITY FINANCE OFFICER
CITY OF LOS ANGELES
200 N SPRING STREET
ROOM 201 CITY HALL
LOS ANGELES CA 90012

WARRANT AMT: *1,017,653.00

PAYEE: TREASURER, CITY OF LOS ANGELES

FUND NAME: GENERAL FUND

PGM NBR: 00213

ISSUE DATE: 08/03/2006

CLAIM SCHEDULE NBR: MA63899A

REIMBURSEMENT OF STATE MANDATED COSTS

FOR QUESTIONS CALL "SCOTT LARSON"

ACL : CH 752/98

PROG : ANIMAL ADOPTION CH 752/98

1999/2000 ACTUAL PAYMENT

CLAIMED AMT: 2,081,935.00

TOTAL ADJUSTMENTS:

.00

TOTAL APPROVED CLAIMED AMT:

2,081,935.00

LESS PRIOR PAYMENTS:

.00

PRORATA PERCENT:

100.000000

PRORATA BALANCE DUE:

.00

APPROVED PAYMENT AMOUNT:

2,081,935.00

PAYMENT OFFSETS (ACL NBR, NAME, FY, AMT.):

1171/89	CANCER PR PEACE OFF CH 1 04/05	8,962-
641/86	OPEN MTG-BROWN ACT CH641 04/05	307,650-
8120-295-0001-2000	DOM VIOL ARREST POL CH: 00/01	56,825-
9210-295-0001-2001	MNDTD REIMB CH 486/75 (L 01/02	2,698-
0820-295-0001-2001	MISDEMEANORS: BOOK CH 11 01/02	654,599-
CH641/86	OPEN MEETING II LOCAL CH 99/00	33,548-

NET PAYMENT AMOUNT: 1,017,653.00

} 1,064,282⁰⁶

9819487
00213
2011/04/29

APRIL 29, 2011
ADMINISTRATOR
CITY OF LOS ANGELES
200 N MAIN STREET ROOM 1500
LOS ANGELES, CA 90012-4190

DEAR CLAIMANT:

RE: ANIMAL ADOPTION : 752/98-L

WE HAVE REVIEWED YOUR 1999/2000 FISCAL YEAR REIMBURSEMENT CLAIM FOR THE MANDATED COST PROGRAM REFERENCED ABOVE. THE RESULTS OF OUR REVIEW ARE AS FOLLOWS:

AMOUNT CLAIMED	2,081,935.00
TOTAL ADJUSTMENTS (DETAILS BELOW)	- 956,087.00
TOTAL PRIOR PAYMENTS (DETAILS BELOW)	-2,081,935.00

AMOUNT DUE STATE	\$ 956,087.00
	=====

PLEASE REMIT A WARRANT IN THE AMOUNT OF \$ 956,087.00 WITHIN 30 DAYS FROM THE DATE OF THIS LETTER, PAYABLE TO THE STATE CONTROLLER'S OFFICE, DIVISION OF ACCOUNTING AND REPORTING, P.O. BOX 942850, SACRAMENTO, CA 94250-5875 WITH A COPY OF THIS LETTER. FAILURE TO REMIT THE AMOUNT DUE WILL RESULT IN OUR OFFICE PROCEEDING TO OFFSET THE AMOUNT FROM THE NEXT PAYMENTS DUE TO YOUR AGENCY FOR STATE MANDATED COST PROGRAMS.

IF YOU HAVE ANY QUESTIONS, PLEASE CONTACT STEVE PURSER AT (916) 324-5729 OR IN WRITING AT THE ABOVE ADDRESS.

ADJUSTMENT TO CLAIM:

FIELD AUDIT FINDINGS	- 956,087.00	
TOTAL ADJUSTMENTS		- 956,087.00
PRIOR PAYMENTS:		
SCHEDULE NO. MA63899A		
PAID 08-03-2006	-2,081,935.00	
TOTAL PRIOR PAYMENTS		-2,081,935.00

Tab 5

CONTROLLER OF CALIFORNIA

9819487

P.O. BOX 942850, SACRAMENTO, CALIFORNIA 94250

THIS REMITTANCE ADVICE IS FOR INFORMATION PURPOSE ONLY.
THE WARRANT COVERING THE AMOUNT SHOWN WILL BE MAILED
DIRECTLY TO THE PAYEE.

CITY FINANCE OFFICER
CITY OF LOS ANGELES
200 N SPRING STREET
ROOM 201 CITY HALL
LOS ANGELES CA 90012

WARRANT AMT: *2,172,046.00

PAYEE: TREASURER, CITY OF LOS ANGELES

FUND NAME: GENERAL FUND

PGM NBR: 00213

ISSUE DATE: 08/03/2006

CLAIM SCHEDULE NBR: MA63800A

REIMBURSEMENT OF STATE MANDATED COSTS

FOR QUESTIONS CALL "SCOTT LARSON"

ACL : CH 752/98

PROG : ANIMAL ADOPTION CH 752/98

2000/2001 ACTUAL PAYMENT

CLAIMED AMT: 2,172,046.00

TOTAL ADJUSTMENTS:

.00

TOTAL APPROVED CLAIMED AMT:

2,172,046.00

LESS PRIOR PAYMENTS:

.00

PRORATA PERCENT:

100.000000

PRORATA BALANCE DUE:

.00

APPROVED PAYMENT AMOUNT:

2,172,046.00

PAYMENT OFFSETS -NONE

NET PAYMENT AMOUNT: 2,172,046.00

9819487
00213
2011/04/29

APRIL 29, 2011
ADMINISTRATOR
CITY OF LOS ANGELES
200 N MAIN STREET ROOM 1500
LOS ANGELES, CA 90012-4190

DEAR CLAIMANT:

RE: ANIMAL ADOPTION : 752/98-L

WE HAVE REVIEWED YOUR 2000/2001 FISCAL YEAR REIMBURSEMENT CLAIM FOR THE MANDATED COST PROGRAM REFERENCED ABOVE. THE RESULTS OF OUR REVIEW ARE AS FOLLOWS:

AMOUNT CLAIMED	2,172,046.00
TOTAL ADJUSTMENTS (DETAILS BELOW)	- 835,043.00
TOTAL PRIOR PAYMENTS (DETAILS BELOW)	-2,172,046.00

AMOUNT DUE STATE	\$ 835,043.00
	=====

PLEASE REMIT A WARRANT IN THE AMOUNT OF \$ 835,043.00 WITHIN 30 DAYS FROM THE DATE OF THIS LETTER, PAYABLE TO THE STATE CONTROLLER'S OFFICE, DIVISION OF ACCOUNTING AND REPORTING, P.O. BOX 942850, SACRAMENTO, CA 94250-5875 WITH A COPY OF THIS LETTER. FAILURE TO REMIT THE AMOUNT DUE WILL RESULT IN OUR OFFICE PROCEEDING TO OFFSET THE AMOUNT FROM THE NEXT PAYMENTS DUE TO YOUR AGENCY FOR STATE MANDATED COST PROGRAMS.
IF YOU HAVE ANY QUESTIONS, PLEASE CONTACT STEVE PURSER AT (916) 324-5729 OR IN WRITING AT THE ABOVE ADDRESS.

ADJUSTMENT TO CLAIM:

FIELD AUDIT FINDINGS	- 835,043.00	
TOTAL ADJUSTMENTS		- 835,043.00
PRIOR PAYMENTS:		
SCHEDULE NO. MA63800A		
PAID 08-03-2006	-2,172,046.00	
TOTAL PRIOR PAYMENTS		-2,172,046.00

DECLARATION OF SERVICE BY EMAIL

I, the undersigned, declare as follows:

I am a resident of the County of Sacramento and I am over the age of 18 years, and not a party to the within action. My place of employment is 980 Ninth Street, Suite 300, Sacramento, California 95814.

On June 9, 2016, I served the:

SCO Response to the Request for Additional Information

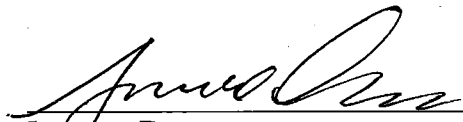
Animal Adoption, 13-9811-I-02

Civil Code Sections 1834 and 1846; Food and Agriculture Code sections 31108, 31752, 31752.5, 31753, 32001, and 32003; As Added or Amended by Statutes 1998, Chapter 752; Amended Pursuant to Statutes 2004, Chapter 313 (AB 2224); and by Request of the State Controller's Office Fiscal Years 1998-1999, 1999-2000, 2000-2001, 2001-2002, 2002-2003; 2005-2006, 2006-2007, and 2007-2008

City of Los Angeles, Claimant

By making it available on the Commission's website and providing notice of how to locate it to the email addresses provided on the attached mailing list.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct, and that this declaration was executed on June 9, 2016 at Sacramento, California.



Lorenzo Duran
Commission on State Mandates
980 Ninth Street, Suite 300
Sacramento, CA 95814
(916) 323-3562

COMMISSION ON STATE MANDATES

Mailing List

Last Updated: 3/24/16

Claim Number: 13-9811-I-02

Matter: Animal Adoption

Claimant: City of Los Angeles

TO ALL PARTIES, INTERESTED PARTIES, AND INTERESTED PERSONS:

Each commission mailing list is continuously updated as requests are received to include or remove any party or person on the mailing list. A current mailing list is provided with commission correspondence, and a copy of the current mailing list is available upon request at any time. Except as provided otherwise by commission rule, when a party or interested party files any written material with the commission concerning a claim, it shall simultaneously serve a copy of the written material on the parties and interested parties to the claim identified on the mailing list provided by the commission. (Cal. Code Regs., tit. 2, § 1181.3.)

Socorro Aquino, *State Controller's Office*

Division of Audits, 3301 C Street, Suite 700, Sacramento, CA 95816

Phone: (916) 322-7522

SAquino@sco.ca.gov

Lacey Baysinger, *State Controller's Office*

Division of Accounting and Reporting, 3301 C Street, Suite 700, Sacramento, CA 95816

Phone: (916) 324-0254

lbaysinger@sco.ca.gov

Danielle Brandon, Budget Analyst, *Department of Finance*

915 L Street, Sacramento, CA 95814

Phone: (916) 445-3274

danielle.brandon@dof.ca.gov

Allan Burdick,

7525 Myrtle Vista Avenue, Sacramento, CA 95831

Phone: (916) 203-3608

allanburdick@gmail.com

Guy Burdick, Consultant, *MGT of America*

Claimant Representative

2001 P Street, Suite 200, Sacramento, CA 95811

Phone: (916) 833-7775

gburdick@mgtamer.com

Gwendolyn Carlos, *State Controller's Office*

Division of Accounting and Reporting, 3301 C Street, Suite 700, Sacramento, CA 95816

Phone: (916) 323-0706
gcarlos@sco.ca.gov

Annette Chinn, *Cost Recovery Systems, Inc.*
705-2 East Bidwell Street, #294, Folsom, CA 95630
Phone: (916) 939-7901
achinnrcs@aol.com

Marieta Delfin, *State Controller's Office*
Division of Accounting and Reporting, 3301 C Street, Suite 700, Sacramento, CA 95816
Phone: (916) 322-4320
mdelfin@sco.ca.gov

Donna Ferebee, *Department of Finance*
915 L Street, Suite 1280, Sacramento, CA 95814
Phone: (916) 445-3274
donna.ferebee@dof.ca.gov

Susan Geanacou, *Department of Finance*
915 L Street, Suite 1280, Sacramento, CA 95814
Phone: (916) 445-3274
susan.geanacou@dof.ca.gov

Dillon Gibbons, *Legislative Representative, California Special Districts Association*
1112 I Street Bridge, Suite 200, Sacramento, CA 95814
Phone: (916) 442-7887
dillong@csda.net

Mary Halterman, *Principal Program Budget Analyst, Department of Finance*
Local Government Unit, 915 L Street, Sacramento, CA 95814
Phone: (916) 445-3274
Mary.Halterman@dof.ca.gov

Justyn Howard, *Program Budget Manager, Department of Finance*
915 L Street, Sacramento, CA 95814
Phone: (916) 445-1546
justyn.howard@dof.ca.gov

Edward Jewik, *County of Los Angeles*
Auditor-Controller's Office, 500 W. Temple Street, Room 603, Los Angeles, CA 90012
Phone: (213) 974-8564
ejewik@auditor.lacounty.gov

Jill Kanemasu, *State Controller's Office*
Division of Accounting and Reporting, 3301 C Street, Suite 700, Sacramento, CA 95816
Phone: (916) 322-9891
jkanemasu@sco.ca.gov

Anne Kato, *State Controller's Office*
Division of Accounting and Reporting, 3301 C Street, Suite 700, Sacramento, CA 95816
Phone: (916) 324-5919
akato@sco.ca.gov

Jay Lal, *State Controller's Office (B-08)*
Division of Accounting & Reporting, 3301 C Street, Suite 700, Sacramento, CA 95816

Phone: (916) 324-0256

JLal@sco.ca.gov

Andy Nichols, *Nichols Consulting*

1857 44th Street, Sacramento, CA 95819

Phone: (916) 455-3939

andy@nichols-consulting.com

Christian Osmena, *Department of Finance*

915 L Street, Sacramento, CA 95814

Phone: (916) 445-0328

christian.osmena@dof.ca.gov

Arthur Palkowitz, *Artiano Shinoff & Holtz, APC*

2488 Historic Decatur Road, Suite 200, San Diego, CA 92106

Phone: (619) 232-3122

apalkowitz@sashlaw.com

Keith Petersen, *SixTen & Associates*

P.O. Box 340430, Sacramento, CA 95834-0430

Phone: (916) 419-7093

kbsixten@aol.com

Jai Prasad, *County of San Bernardino*

Office of Auditor-Controller, 222 West Hospitality Lane, 4th Floor, San Bernardino, CA 92415-0018

Phone: (909) 386-8854

jai.prasad@atc.sbcounty.gov

Carla Shelton, *Commission on State Mandates*

980 9th Street, Suite 300, Sacramento, CA 95814

Phone: (916) 327-6490

carla.shelton@csm.ca.gov

Jim Spano, Chief, Mandated Cost Audits Bureau, *State Controller's Office*

Division of Audits, 3301 C Street, Suite 700, Sacramento, CA 95816

Phone: (916) 323-5849

jspano@sco.ca.gov

Dennis Speciale, *State Controller's Office*

Division of Accounting and Reporting, 3301 C Street, Suite 700, Sacramento, CA 95816

Phone: (916) 324-0254

DSpeciale@sco.ca.gov

Ana Mae Yutan, Analyst, Finance Specialist, *City of Los Angeles*

150 N. Los Angeles Street, Los Angeles, CA 90012

Phone: (213) 978-7682

AnaMae.Yutan@lacity.org